

**191—21.6(515E) Risk retention groups.** A risk retention group as defined in Iowa Code chapter 515E may utilize its producers to report and pay premium taxes or may pay the taxes directly. If producers are utilized, they shall follow the procedure set forth in subrule 21.3(2). In the event that the group desires to pay the premium tax directly, it shall file with the division, electronically or as directed by the division, a sworn statement on Form No. SL264 and other information required through the division's Web site, [www.iid.state.ia.us](http://www.iid.state.ia.us).